

City of North Canton, Ohio Income Tax Return

For calendar year ending December 31, 2013

DUE DATE - APRIL 15, 2014

File this return on or before April 15, 2014 or within 4 months of close of fiscal year.

2013

Requests for extensions must be submitted in writing on or before April 15, 2014.

Pay online at northcantonohio.gov or make check payable to "City of North Canton"

City of North Canton Income Tax
www.northcantonohio.gov
145 N. Main St.
North Canton, Ohio 44720
330-499-3467 Fax: 330-499-2960

Tax Office Use Only
Refund Code _____
\$ Tax _____
\$ Est _____
Cash _____ Check _____
Process By _____

MAKE NAME AND ADDRESS CORRECTION

TAXPAYER SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

Indicate filing status: ☐ Individual ☐ Joint Return ☐ Other

Married filing Separate _____

FID #: _____ - BUSINESS ONLY

Did you move into or out of N. Canton during the year? () Yes () No

Date Moved INTO North Canton _____

Previous Address _____

Date Moved OUT of North Canton _____

Present Address _____

FILING REQUIRED IF NO TAX DUE OR NO INCOME EARNED

1. TOTAL WAGES (ALL W-2 COPIES AND 1099 COPIES MUST BE ATTACHED)		For Wages, Use Medicare Wage Box (see instructions)			
EMPLOYER NAME	WHERE EMPLOYED	N. CANTON TAX WITHHELD	TAX PAID OTHER CITIES	TOTAL W-2 & 1099 WAGES	
TOTALS		\$	\$	\$	

2. Other Taxable Income (including gambling winnings) 2. \$ _____

3. Business Income:

A. Rental Income from Page 2 (Attach Federal Forms)

3A. \$ _____

B. Net Profit from Business from Page 2 (Attach Federal Forms)

3B. \$ _____

C. Partner's Distributive Share of Partnership Income (Attach K-1's)

3C. \$ _____

D. Total Business Income

3D. \$ _____

NOTE: Business or rental losses may not be used to offset wages.

4. Deductions:

A. Wages earned prior to moving in or out of North Canton or prior to 18th birthday

4A. \$ _____

5. Taxable Income (Add lines 1, 2 and 3D and subtract line 4A)

5. \$ _____

6. North Canton City Tax (1.5% of Line 5)

6. \$ _____

7. Credits:

A. North Canton Tax withheld by employer(s)

7A. \$ _____

B. Income Tax paid to other cities (Not to exceed 1.5% of income taxes in that City)

7B. \$ _____

C. Payment of Declaration of Estimated Tax (or Credit Carryover)

7C. \$ _____

D. Total Credits (Add A, B, C)

7D. \$ _____

8. Balance Tax Due, If Line 6 exceeds line 7D

8. \$ _____

9. Overpayment Claimed, If Line 7D exceeds Line 6

9. \$ _____

10. CREDIT to 2014 estimate (if no estimate due use Line 11)

10. \$ _____

11. To be REFUNDED (if estimate due use Line 10)

11. \$ _____

NOTE: If under eighteen, need proof of age for refund.

12. Late filing penalty - returns filed or postmarked after April 15th, enter \$50.00 fine (1/2% per month)

12. \$ _____

13. Penalty \$ _____ (1/2% per month) Interest \$ _____ (1/2% per month) Estimate P&I \$ _____ Total

13. \$ _____

14. Total amount due - **MUST BE PAID IN FULL WITH THIS RETURN PAYABLE TO CITY OF NORTH CANTON**

14. \$ _____

No taxes or refunds of less than \$2.00 shall be collected or refunded.

Must be filed if city income tax is not withheld by your employer	MANDATORY DECLARATION OF ESTIMATED TAX FOR 2014 (Subject to interest and penalties if not filed and paid-see instructions)			
	1. Total income subject to North Canton tax \$ _____ @ 1.5%			1. \$ _____
	2. LESS TAX TO BE WITHHELD			
	A. By a North Canton employer			2A. \$ _____
	B. By an employer in _____ (name of City)			2B. \$ _____
	3. Balance estimated North Canton tax			3. \$ _____
	4. LESS CREDITS: A. Overpayment on Prior Year Return			4A. \$ _____
	B. Other (Specify) _____			4B. \$ _____
5. Net Tax Due (line 3 less total of line 4)			Total Credits	4. \$ _____
6. Amount paid with this return (not less than 25% of line 5) (Make payable to City of North Canton)				5. \$ _____
7. Balance of Tax			7. \$ _____	6. \$ _____

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE, I BELIEVE IT IS TRUE, CORRECT AND COMPLETE.

Signature of Person Preparing, if Other Than Taxpayer

Date

Signature of Taxpayer or Agent Required

Date

Address or Name and Address of Firm

Spouse's Signature

Date

>>>> ATTACH W-2 FORMS HERE FACING OUT <<<<<

CITY OF NORTH CANTON INCOME TAX FORM INSTRUCTIONS

NOTE: YOUR TAX RETURN WILL BE CONSIDERED INCOMPLETE IF W2'S, ALL FEDERAL SCHEDULES, OR OTHER FINANCIAL STATEMENTS, WHERE APPLICABLE, ARE NOT ATTACHED

Line 1. TOTAL WAGES - List employer name, actual work location (city or township) where employed for each employer. If wages were earned in more than one work location for an employer, list each location separately. Enter amount of North Canton tax withheld. Enter other city tax withheld. Enter total W-2 or 1099 wages.

Line 2. OTHER TAXABLE INCOME - Enter other taxable income not reported elsewhere on this return. Types of income to be reported include gambling winnings; prizes and awards if related to employment; jury duty pay; gas and oil royalties.

Line 3. BUSINESS INCOME

(3A) RENTAL INCOME - Enter amount from Schedule G on Page 2 of Income Tax Form. Attach appropriate federal schedules. **LOSSES FROM RENTAL UNITS LOCATED OUTSIDE CITY CAN ONLY BE USED TO OFFSET PROFITS FROM OUTSIDE CITY UNITS.**

(3B) NET PROFIT FROM BUSINESS - Enter amount from Schedule H on Page 2 of Income Tax Form. Attach appropriate federal schedules.

(3C) PARTNER'S DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME - Partners who are residents of North Canton must enter their distributive share of partnership income. Subchapter "S" Corporation shareholders must enter their distributive share of "S" Corporation income. Attach Federal Schedules K-1.

(3D) TOTAL BUSINESS INCOME - Total Lines 3A, 3B and 3C. **BUSINESS OR RENTAL LOSSES MAY NOT BE USED TO OFFSET WAGES.**

Line 4. DEDUCTIONS

(4A) Enter wages earned outside North Canton by part-year resident or prior to 18th birthday.

Line 5. TAXABLE INCOME - Add lines 1, 2, and 3D and subtract line 4A.

Line 6. NORTH CANTON CITY TAX - Multiply Line 5 by 1.5%.

Line 7. CREDITS

(7A) Enter North Canton Tax withheld by employers (use total from Wage Table - see Line 1).

(7B) Enter income tax paid to other cities (use total from Wage Table - see Line 1). Amount is not to exceed 1.5% of income taxed in that city. If tax is paid directly to another city, attach copy of income tax return filed in that city.

(7C) Enter amount paid on current declaration or the amount of credit carryover from prior year return.

(7D) Enter total of lines 7A, 7B & 7C.

Line 8. BALANCE TAX DUE - Enter amount if Line 6 exceeds line 7D. Balances of less than \$2.00 will not be collected.

Line 9. OVERPAYMENT CLAIMED - Enter amount if Line 7D exceeds line 6.

Line 10. CREDIT TO NEXT YEAR'S ESTIMATE - If no estimate, use Line 11.

Line 11. TO BE REFUNDED - If estimate due, use Line 10. Refunds of less than \$2.00 will not be processed.

Line 12. LATE FILING PENALTY - Enter \$50.00 if return is filed or postmarked after April 15th. For the first instance and \$100.00 for each subsequent instance.

Line 13. PENALTY AND INTEREST - Calculated at 1/2% for penalty and 1/2% for interest **per month or partial month**. Any amounts owing from a return filed under an extension will still be subject to the 1/2% interest per whole or partial month. **Estimate P&I is penalty and interest as a result of not making estimated payments by the due dates below. Estimate P&I will not be charged if 90% of the current year's liability or 100% of the prior year's liability is paid by January 31. Interest will be calculated at 1/2% per month or partial month on Late Fines.**

Line 14. TOTAL AMOUNT DUE - Must be paid in full when filing this return.

INSTRUCTIONS TO PREPARE

MANDATORY DECLARATION OF ESTIMATED TAX - 500.00 OR MORE

1. Enter the estimated taxable income for the coming year. Include all income subject to North Canton City Tax, such as salaries, wages, commissions, etc., before any payroll deductions, net income from business, profession, rental and other sources. Multiply this amount by 1.5% (.015).
 - 2A. Deduct the amount of tax, if any, which has been or will be withheld by a North Canton employer.
 - 2B. Deduct the amount of tax, if any, withheld by an employer in another city (not to exceed credit limit).
 3. This is the amount of tax declared for the coming year.
 - 4A. List any overpayment of tax liability which you have requested to be applied to your tax for the coming year. An amendment to this estimate may be made on any quarterly statement.
 - 4B. List any other credits for payments made.
 5. Subtract Line 5 from Line 4. This is your net tax due.
 6. Enter amount you are paying with the filing of your Declaration, which must be at least one-fourth of the estimated tax. You may pay the tax in full, which will simplify your filing, or in four installments, the payment dates for which one shown below.
 7. If you are not paying in full, enter the balance which is payable in installments on Line 7.
- PAYMENT SCHEDULE:** For individuals, quarterly estimates are due by April 15th, July 31st, October 31st and January 31st of following year.
For businesses, quarterly estimates are due by March 15th, June 15th, September 15th and December 15th.

NOTE FOR BUSINESS TAXPAYERS: Business taxpayers should complete the City of North Canton income tax return according to the provisions of Ohio Revised Code Section 718. **The North Canton City Ordinance provides no provision for a carry back or carry forward operating loss.** Business taxpayers can file their city return and make estimated payments through the Ohio Business Gateway Electronic Filing Services.

CITY OF NORTH CANTON, OHIO
INCOME TAX DEPARTMENT
145 NORTH MAIN ST
NORTH CANTON, OHIO 44720

PLEASE READ!

IMPORTANT CHANGES TO YOUR INCOME TAX FORM FOR 2013

THE CITY OF NORTH CANTON GIVES YOU THE OPTION TO PAY ONLINE

PLEASE VISIT OUR WEBSITE FOR MORE INFORMATION: www.northcantonohio.gov

• Enclosed with your 2013 tax return are your quarterly statements for your 2014 Declaration of Estimated Tax. The City of North Canton will no longer be mailing out quarterly statements. You must use the enclosed statements when paying your quarterly estimate. The due dates for individuals are the following: April 15, 2014, July 31, 2014, October 31, 2014 and January 31, 2015. Please note these dates on your calendar and remit your payments accordingly. Quarterly estimates for businesses are due March 15, 2014, June 15, 2014, September 15, 2014 and December 15, 2014.

OTHER INFORMATION TO KEEP IN MIND WHEN FILING YOUR TAX RETURN:

- The deadline for filing your income tax return is April 15, 2014. However, we would advise you to file as early as possible. If you will be sending your return by U.S. mail, please allow for a few extra days to ensure that your return is postmarked by April 15th. Any returns received that are postmarked after April 15th will be considered late and subject to a **\$50.00** penalty, for the first instance and **\$100.00** for each subsequent instance.
- All requests for extensions must be submitted to our office, either by mail or fax, by the tax due date of April 15, 2014. We will accept copies of the federal extension request form in lieu of a written request. Any extension requests received after this date will be subject to a **\$50.00** late filing penalty, for the first instance and **\$100.00** for each subsequent instance.
- Any part-year resident who lived in the City of North Canton 30 days or more during 2013 must file a city income tax return. Please provide the date you moved into or out of the City of North Canton.
- Please remember to complete the Mandatory Declaration of Estimate Tax at the bottom of your income tax return. If you are not having taxes withheld by your employer and will owe **500.00** or more, then you must make estimated quarterly payments using the statements enclosed in this return. If you do not have 90% of your current year's liability or 100% of your prior year's liability paid in by January 31, 2015, you will be subject to penalty and interest.
- "Other Income" derived from gambling winnings, lotteries (including the Ohio State Lottery) and games or schemes of chance are subject to City of North Canton tax.
- Any taxpayer may come to the Income Tax Department for assistance in completing their income tax forms, free of charge. Our office hours are 8:00 a.m. to 4:30 p.m., Monday through Friday. If you do need assistance, please come in as early as possible in order to avoid the wait time that is typical the week before and the week of April 15th.

City of North Canton Income Tax Department

Quarterly Statement of Estimated Income Tax Due

ACCOUNT NUMBER	TAX YEAR 2014
----------------	-------------------------

PAYMENT DUE ON	# 2
----------------	------------

NAME AND ADDRESS:

Make checks payable to: **CITY OF NORTH CANTON**

Mail to: **Income Tax Department**

145 N. Main St.

North Canton, Ohio 44720

*Note: Do not send cash
through U.S. Mail*

**Please visit our Website to pay online
www.northcantonohio.gov**

VOUCHER 2 - CALENDAR YEAR - DUE

- | | | |
|---|---|----------|
| 1. Amount of this installment..... | → | \$ _____ |
| 2. Amount of unused overpayment
credit, if any applied to this
installment..... | → | \$ _____ |
| 3. Amount of this installment
payment (Line 1 less Line 2)..... | → | \$ _____ |

Pay online at www.northcantonohio.gov

City of North Canton Income Tax Department

Quarterly Statement of Estimated Income Tax Due

ACCOUNT NUMBER	TAX YEAR 2014
----------------	-------------------------

PAYMENT DUE ON	# 3
----------------	------------

NAME AND ADDRESS:

Make checks payable to: **CITY OF NORTH CANTON**

Mail to: **Income Tax Department**

145 N. Main St.

North Canton, Ohio 44720

*Note: Do not send cash
through U.S. Mail*

**Please visit our Website to pay online
www.northcantonohio.gov**

VOUCHER 3 - CALENDAR YEAR - DUE

- | | | |
|---|---|----------|
| 1. Amount of this installment..... | → | \$ _____ |
| 2. Amount of unused overpayment
credit, if any applied to this
installment..... | → | \$ _____ |
| 3. Amount of this installment
payment (Line 1 less Line 2)..... | → | \$ _____ |

Pay online at www.northcantonohio.gov

City of North Canton Income Tax Department

Quarterly Statement of Estimated Income Tax Due

ACCOUNT NUMBER	TAX YEAR 2014
----------------	-------------------------

PAYMENT DUE ON	# 4
----------------	------------

NAME AND ADDRESS:

Make checks payable to: **CITY OF NORTH CANTON**

Mail to: **Income Tax Department**

145 N. Main St.

North Canton, Ohio 44720

*Note: Do not send cash
through U.S. Mail*

**Please visit our Website to pay online
www.northcantonohio.gov**

VOUCHER 4 - CALENDAR YEAR - DUE

- | | | |
|---|---|----------|
| 1. Amount of this installment..... | → | \$ _____ |
| 2. Amount of unused overpayment
credit, if any applied to this
installment..... | → | \$ _____ |
| 3. Amount of this installment
payment (Line 1 less Line 2)..... | → | \$ _____ |

Pay online at www.northcantonohio.gov

CITY OF NORTH CANTON GENERAL TAX INFORMATION

WHAT IS THE TAX RATE – The Tax rate for the City of North Canton Tax is 1.5% of gross earnings.

WHO MUST FILE A TAX RETURN – Mandatory filing for all city residents (living in city full year, partial year or multi-residence), 18 and older (individuals and businesses). This includes all renters within the city limits. Taxpayers who are 65 years or older or permanently disabled and whose sole income is derived from nontaxable income sources such as social security, pensions, etc., do not have to file a return. However, you must fill out and return the Exemption Form at the bottom of this page.

RESIDENTS:

- (1) Residents of the City of North Canton who receive salaries, wages, sub-pay, commissions, and other earned income for work done or services performed or rendered from all sources of income, earned inside and outside of the city;
- (2) Residents having Rental Property located in or outside of the City of North Canton. However, the tax is computed on the net income only, after allowance for Depreciation, Real Estate Taxes, Repairs, Insurance, etc. Losses for Rental Units located outside the city can only be used to offset profits from Rental Units located outside the city.

NON-RESIDENTS:

- (1) Non-residents of the City of North Canton who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered within the City of North Canton when employer did not withhold.
- (2) Non-Residents having Rental Property situated within the City of North Canton. However, the tax is computed on the net income only, after allowance for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.

INCOME SUBJECT TO TAX (not all inclusive) – Qualifying wages, bonuses, commissions and fees, sick pay, third party sick pay, lottery/gambling winnings.

QUALIFYING WAGES – Defined as Medicare Wages less Section 125 cafeteria amounts included in Medicare wages plus amounts not included in Medicare wages solely because the employee was not employed by the employer prior to April 1, 1986 plus ordinary income amounts not included in Medicare wages arising from the sale, exchange, disposition or exercise of a stock option plus employee contributions or deferrals to 401(k) or 457 plans that are not included in Medicare wages plus supplemental unemployment compensation benefits not included in Medicare wages.

INCOME NOT SUBJECT TO THE ABOVE TAX – Pensions, Social Security, Unemployment and Disability Benefits, Interest, Dividends, Military Pay, etc., are not subject to the tax. Also, earnings and income of all persons under 18 years of age, whether residents or non-residents, are exempt. To receive a refund for under 18 years of age, you must show proof of age.

CREDIT FOR TAXES PAID TO OTHER CITIES – A credit is allowed to North Canton residents for the income tax paid to another municipality. Limited to the amount of tax that would have been paid to the City of North Canton (ORD. 65-81).

WHEN TO FILE – Declarations of estimated income for the current year, payable quarterly, plus the annual return for the preceding taxable year, are due by April 15th of each year from individuals and businesses. Returns filed or postmarked after April 15 have a \$50.00 late filing fee due with return. For the first instance and \$100.00 for each subsequent instance. Due dates for fiscal year taxpayers depends on the month they use for closing their accounting year.

EXTENSION OF TIME – Upon written request of the taxpayer made on or before the date for filing the return, and for good cause shown, the Finance Director may extend the time for filing the annual return for a period of not more than six months or not more than thirty days beyond any extension requested of or granted by the Internal Revenue Service for the filing of the Federal Income Tax return.

WHERE TO FILE – City Income Tax Department, 145 North Main Street, North Canton, Ohio 44720.

FOR MORE INFORMATION – Contact the Income Tax Department at 330-499-3467. The City's tax ordinance is available online at www.northcantonohio.gov

Every person who anticipates taxable income in excess of \$33,333.00 and no tax is withheld shall file an estimate.

CITY OF NORTH CANTON INCOME TAX EXEMPTION FORM

You may not be required to file a City Income Tax return now or in the future. Complete the following form and return it to our office by April 15th and you will not be considered a delinquent taxpayer. **Subsequent receipt of taxable income voids this exemption form.**

NAME _____

SOCIAL SECURITY # _____

ADDRESS _____

PHONE # _____

I am not required to file a return because:

- ____ Retirement income only (Date of Retirement _____)
- ____ Interest income and/or dividends only
- ____ Active military income only
- ____ Disability (Expected date to return to work _____)
- ____ Moved out of the city in previous tax year (Date _____)
- ____ Taxpayer deceased in previous tax year (Date _____)

- ____ Under 18 years of age (Please give date of birth _____)
- ____ Unemployment income only
- ____ Filing with spouse (Spouse social security # _____)
- ____ Other (Explain _____)

Signature

Date

Spouse Signature

Date

Disregard this page if entire taxable income is from salary and wages

SCHEDULE G		RENTAL INCOME - Attach Federal Schedule E or Form 8825.			
KIND & LOCATION OF PROPERTY	AMOUNT OF RENT	DEPRECIATION	REPAIRS	OTHER EXPENSES	NET INCOME (LOSS)
NET INCOME (OR LOSS) SCHEDULE G					PAGE 1, LINE 3A

NOTE: Losses for rentals located outside the City can only be used to offset profits from rental units located outside the City.

Ohio's Municipal Income Tax Reform (House Bill 95) created a uniform Net Profits Base. Returns must comply with Ohio Revised Code 718.01. Excluding Schedule C, E and F filers, taxable income shall be computed as if the taxpayer is a C corporation. Include all schedules and statements to support your income calculation. Returns which do not comply will be amended by the Tax Department or returned to the taxpayer for resubmission.

SCHEDULE H		BUSINESS INCOME (including Schedule C filers) - Attach all federal schedules and supporting statements	
FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS per attached return (Form 1120, Line 28; Form 1120S, Schedule K; Form 1120A, Line 24; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990T, Line 30)			
ADD ITEMS NOT DEDUCTIBLE under Income Tax Ordinance (per Line h, Schedule X)	1.	\$	_____
DEDUCT ITEMS NOT TAXABLE under Income Tax Ordinance (per Line i, Schedule X)	2.	\$	_____
ADJUSTED NET PROFIT (Line 1 plus Line 2 minus Line 3)	3.	\$	_____
BUSINESS ALLOCATION FORMULA - Average Percentage (Schedule Y) (if applicable)	4.	\$	_____
APPORTIONED NET PROFITS (Multiply Line 4 by Line 5) - Enter on Page 1, Line 3B	5.		_____ %
	6.	\$	_____

SCHEDULE X		RECONCILIATION WITH FEDERAL INCOME TAX RETURN - UNIFORM NET PROFITS BASE	
ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE
a. Capital Losses (IRC 1221 or 1231)	\$ _____		i. Capital Gains (IRC 1221 or 1231 property, except to the extent the income and gains apply to those described in IRC section 1245 or 1250)
b. 5% of intangible property except that from IRC 1221 or 1231 property disposition	\$ _____		j. Intangible Income:
c. Taxes based on income (state, city)	\$ _____		Interest
d. Guaranteed payments or accruals to or for current or former partners or members	\$ _____		Dividends
e. Amounts for qualified self-employed retirement, health & life insurance plans for owners of non-C corporation entities	\$ _____		Patents, copyrights, etc.
f. All amounts allowed as a deduction in the computation of federal taxable income for REIT or RIC.	\$ _____		k. Other (Explain)
g. Other (Explain)	\$ _____		_____
	\$ _____		_____
h. Total additions (Line 2, Schedule H above)	\$ _____		l. Total deductions (Line 3, Schedule H above)
			\$ _____

SCHEDULE Y		BUSINESS ALLOCATION FORMULA - FOR NON-RESIDENT BUSINESS ENTITIES ONLY		
		A. Located Everywhere	B. Located in N. Canton	C. Percentage (B/A)
STEP 1	Avg original book value of real & tangible property	\$ _____	\$ _____	
	Gross annual rentals multiplied by 8	\$ _____	\$ _____	
	Total Step 1	\$ _____	\$ _____	_____ %
STEP 2	Total wages, salaries, commissions and other compensation paid to all employees	\$ _____	\$ _____	_____ %
STEP 3	Gross receipts from sales and work or services performed	\$ _____	\$ _____	_____ %
STEP 4	Total of percentages			_____ %
STEP 5	Average percentage (Divide total percentages by number of percentages used) (Line 5, Schedule H above)			_____ %

SCHEDULE Z		PARTNERS' DISTRIBUTIVE SHARE OF NET INCOME - FROM FEDERAL SCHEDULES 1065K AND 1099					
1. NAME AND MUNICIPALITY OF EACH PARTNER	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
7. Totals from Schedule G and H Above			100%	\$ _____			

NOTE: Schedule Z must be completed by all partnerships and associations filing returns. Amounts must correspond to amounts reported in Schedule G and Schedule H above.